

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

RECEIVED
MAY 15 2025
ROBERT KIRSCH
U.S. DISTRICT JUDGE

UNITED STATES OF AMERICA : Hon. Robert Kirsch
: :
v. : Crim. No. 25-CR-318-1
: :
VITO A. PASCARELLA : 26 U.S.C. § 7206(2)

INFORMATION

The defendant having waived in open court prosecution by Indictment,
the United States Attorney for the District of New Jersey charges:

1. At all times relevant to this Information, unless otherwise indicated:
 - a. The defendant, VITO A. PASCARELLA, was a resident of Somerset, New Jersey, within the District of New Jersey.
 - b. The defendant owned and operated Vito A Pascarella and Associates Inc., a tax-preparation business through which he prepared tax returns on behalf of taxpayers.
 - c. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.
 - d. An IRS Form 1040, U.S. Individual Income Tax Return, was used by U.S. taxpayers to file an annual income tax return.
 - e. A Schedule C (Form 1040), Profit or Loss from Business (Sole Proprietorship), was used to report income or loss from a business operated or a

profession practiced as a sole proprietor. The taxpayer attached the Schedule C to their Form 1040 or other individual tax return.

f. The defendant prepared, and caused to be prepared, false tax returns on behalf of taxpayers. On those tax returns, the defendant failed to properly report taxpayers' wages, falsely reported that taxpayers owned and operated businesses that they did not own or operate, and falsely reported that those purported businesses earned gross receipts and incurred business expenses that they did not.

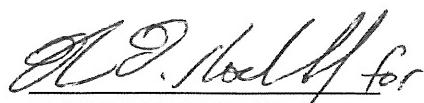
2. In or about February 2022, in the District of New Jersey, and elsewhere, defendant

VITO A. PASCARELLA

willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, and attached schedules, for Taxpayer 1 for calendar year 2021, which was false and fraudulent as to one or more material matters. Among other things, the tax return failed to properly report Taxpayer 1's wages, and falsely reported on Schedule C that Taxpayer 1 owned and operated a business that earned gross receipts and incurred business expenses, whereas defendant knew that Taxpayer 1 had earned reportable wages, did not own and operate the business reported on Taxpayer 1's Schedule C, did not earn the gross

receipts reported on the Schedule C, and did not incur and was not entitled to deduct the business expenses reported on the Schedule C.

All in violation of Title 26, United States Code, Section 7206(2).



KAREN E. KELLY
Acting Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division



ALINA HABBA
United States Attorney

CASE NUMBER: 25-cr-318-1

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

VITO A. PASCARELLA

INFORMATION FOR

26 U.S.C. § 7206(2)

EMERSON GORDON-MARVIN
TRIAL ATTORNEY
DOJ TAX DIVISION
(202) 307-0872

THOMAS KOELBL
ASSISTANT CHIEF
DOJ TAX DIVISION

ALINA HABBA
UNITED STATES ATTORNEY
FOR THE DISTRICT OF NEW JERSEY